



OFFICE OF LEGISLATIVE AUDITOR
Fiscal Note

Fiscal Note On: **HB 602** HLS 10RS 1156
Bill Text Version: **ENGROSSED**
Opp. Chamb. Action:

Proposed Amd.:
Sub. Bill For.:

Date: April 16, 2010	12:09 PM	Author: SMITH, GARY
Dept./Agy.: Tax Collectors		
Subject: Notice of delinquent ad valorem taxes		Analyst: Robert Trahan

TAX/AD VALOREM TAX EG INCREASE LF EX See Note Page 1 of 1
Provides relative to the notice of delinquent ad valorem taxes

Purpose of Bill: Changes the time period for mailing out delinquent tax notices. This amendment would require the delinquent notices to be mailed no later than the “first Monday of February of each year, or as soon thereafter as possible”. Delinquent tax notices would have to be mailed out certified mail with a return receipt.

EXPENDITURES	2010-11	2011-12	2012-13	2013-14	2014-15	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	INCREASE	INCREASE	INCREASE	INCREASE	INCREASE	
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

REVENUES	2010-11	2011-12	2012-13	2013-14	2014-15	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION
Local fund expenditures may increase as a result of this measure.

We contacted several sheriffs for their feedback regarding this bill.

Pertaining to the mailing dates, the Jefferson Parish Sheriff’s Office, Ouachita Parish Sheriff’s Office, and the Washington Parish Sheriff’s Office indicated their costs would not increase.

Pertaining to the certified mailing requirement, the cost for Washington Parish Sheriff’s office would increase by the difference between regular mail (\$.48) and certified mail with return receipt (\$5.00 to \$11.00).

REVENUE EXPLANATION
There is no anticipated direct material effect on governmental revenues as a result of this measure.